



House of Representatives

General Assembly

File No. 176

February Session, 2016

House Bill No. 5277

House of Representatives, March 24, 2016

The Committee on Public Safety and Security reported through REP. DARGAN of the 115th Dist., Chairperson of the Committee on the part of the House, that the bill ought to pass.

AN ACT EXTENDING THE MUNICIPAL PROPERTY TAX RELIEF TO RETIRED VOLUNTEER FIREFIGHTERS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-81w of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective July 1, 2016*):

3 The legislative body of any municipality may establish, by
4 ordinance, a program to provide property tax relief for the nonsalaried
5 local emergency management director, [and] for any individual who
6 volunteers his or her services as a firefighter, fire police officer, as
7 defined in subsection (a) of section 7-308, emergency medical
8 technician, paramedic, civil preparedness staff, an active member of a
9 volunteer canine search and rescue team, as defined in section 5-249,
10 an active member of a volunteer underwater search and rescue team,
11 or an ambulance driver in the municipality and for any individual who
12 is a retired volunteer firefighter. Such tax relief may provide either (1)
13 an abatement of up to one thousand dollars in property taxes due for
14 any fiscal year, or (2) an exemption applicable to the assessed value of

15 real or personal property up to an amount equal to the quotient of one
16 million dollars divided by the mill rate, in effect at the time of
17 assessment, expressed as a whole number of dollars per one thousand
18 dollars of assessed value. Any ordinance may authorize interlocal
19 agreements for the purpose of providing property tax relief to such
20 volunteers who live in one municipality but volunteer or volunteered
21 their services in another municipality.

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2016	12-81w

PS *Joint Favorable*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

OFA Fiscal Note

State Impact: None

Municipal Impact:

Municipalities	Effect	FY 17 \$	FY 18 \$
Various Municipalities	Grand List Reduction	None	Potential

Explanation

The bill expands an optional municipal property tax exemption to retired volunteer firefighters. To the extent that municipalities choose to provide this exemption, there is a grand list reduction, which results in a loss of property tax revenue, given a constant mill rate.

It is not known how many retired volunteer firefighters there are in the state who own property.

The Out Years

The annualized ongoing fiscal impact identified above would continue into the future subject to changes in municipal grand lists and mill rates.

OLR Bill Analysis**HB 5277*****AN ACT EXTENDING THE MUNICIPAL PROPERTY TAX RELIEF TO RETIRED VOLUNTEER FIREFIGHTERS.*****SUMMARY:**

This bill extends an optional municipal property tax relief program for certain non-retired volunteer personnel, including volunteer firefighters, to retired volunteer firefighters, making them the only group of retirees eligible to get this benefit. By law, the relief may take the form of a tax (1) abatement of up to \$1,000 in property taxes due in any fiscal year or (2) exemption applicable to the assessed value of real or personal property up to \$1 million divided by the mill rate (expressed as a whole number per \$1,000 of assessed value) at the time of assessment.

By law, a town's legislative body may provide, by ordinance, property tax relief to volunteer fire police officers, active members of a volunteer underwater search and rescue team, nonsalaried local emergency management directors and volunteer firefighters, emergency medical technicians, paramedics, ambulance drivers, civil preparedness staff members, and active members of a canine search and rescue team. The bill allows the ordinance to authorize interlocal agreements for providing the tax relief to firefighters who volunteered in a different municipality than the one where they now live. A similar provision under existing law applies to active volunteers.

EFFECTIVE DATE: July 1, 2016

COMMITTEE ACTION

Public Safety and Security Committee

Joint Favorable

Yea 24 Nay 1 (03/10/2016)